



Regulatory Alerts & Updates

Regulatory Alert Update: Mexico Waybill Supplement Regulations (Complemento Carta Porte)

January 4, 2022

BACKGROUND

The Mexican Tax Administration Service (SAT) issued regulations on May 1, 2021 mandating all transportation carriers to issue a waybill supplement to the digital fiscal invoice (CFDI). This waybill supplement, known as the Complemento Carta Porte (Carta Porte), requires the collection of extensive data (over 120 data elements), including information about shippers, consignees, carried goods and their values, delivery vehicles, drivers, routes, stops, regulatory information, among others, for each and every shipment transported within Mexico. Where applicable, the waybill supplement must be issued by the transportation carrier prior to initiating the transportation service regardless of the mode of transportation (e.g., ground, express, air, maritime, rail, and others). Where transportation vendors are used by a carrier, a separate CFDI and waybill supplement must be issued for every leg of the shipment's journey carried by such vendor. Shipping customers will be required to provide most of the data required for carriers and their vendors to issue a waybill supplement.

The effective date of this regulation is January 1, 2022, but according to SAT's latest update to the regulations released on December 27, 2021, the enforcement of the CFDI – Carta Porte requirements will begin as of March 31, 2022. This appears to allow shipping customers and transportation companies to make good faith efforts to comply with the regulations, without facing fines or penalties prior to that date.

WHAT HAS CHANGED?

Although the new regulations are intended to apply to the transportation of goods within Mexico, all shipments arriving in Mexico that need to be transported, **after customs clearance**, from the port of entry to its final destination may be subject to these regulations in domestic segments. Similarly, all shipments in the country that need to be transported to a port of exit for customs clearance and then exported to a final destination outside Mexico, may also be subject to the regulations in domestic segments.

In this sense, all shipping customers sending shipments to Mexico will need to provide the required information in order for FedEx Express to issue a CFDI with Carta Porte, where applicable, and deliver their shipments to the final destination in Mexico. Shipping customers can find more information on the information requirements at the references sources listed below and are able to provide the required shipment information using several options, including the online form found at [Carta Porte \(fedex.com\)](https://www.fedex.com/mexico/carta-porte).

Additionally, the Secretariat of Infrastructure, Communications and Transportation (SICT), issued new transportation regulations on December 16, 2021, where the waybill required under transportation regulations to the CFDI, and waybill supplement required by SAT under tax regulations. The SICT also included new terms and conditions to be included in the terms of carriage currently used for domestic shipments, regarding documentation of shipments, number of delivery attempts, disposal of packages, liability, place of payment, damages to goods and our ability to refuse carriage.

These new changes in the transportation regulations do not affect the current International Air Waybill or the terms and conditions of FedEx international service.

Question 1 – When will the changes go into effect?

A1 - The new SAT and SICT waybill supplement regulations will become effective on January 1, 2022. However, SAT has released several modifications to the regulations, with the latest updates released on December 27, 2021, confirming that the enforcement of the CFDI – Carta Porte requirements will begin as of March 31, 2022. This appears to allow shipping customers and transportation companies to make good faith efforts to comply with the regulations, without facing fines or penalties prior to that date.

Question 2 – What are the consequences if a shipment arrives in Mexico without the required information from the shipper preventing the issuance of a waybill supplement?

A2 - Shipments arriving in Mexico without the required information allowing FedEx Express to issue a CFDI – Carta Porte, where applicable, may not be transported to the final destination. In the event of non-compliance, the new CFDI – Carta Porte regulations establish significant fines and penalties for both the shipper and the carrier. Although the updated regulations published on December 27, 2021 indicate that no fines and penalties may be assessed for shipments that do not strictly comply with the CFDI – Carta Porte requirements prior to March 31, 2022, it is unclear whether in such cases the transportation service rendered will be considered a tax-deductible expense prior to that date.

Question 3 – How do shipping customers provide the required information to FedEx Express?

A3 - FedEx Express LAC (Latin America Countries) has developed tools to enable shipping customers to provide the required information for the issuance of the CFDI – Carta Porte. Shipping customers can find more information on these requirements at the references sources listed below and are able to provide the required shipment information using several options, including an online form found at [Carta Porte \(fedex.com\)](https://www.fedex.com/mexico/carta-porte).

Timeline for Implementation: January 1, 2022

REFERENCES:

Carta Porte – FedEx.com

<https://www.fedex.com/en-mx/shipping/carta-porte.html>

Diario Oficial de la Federacion – DOF: 12/17/2021 – Spanish Text Only

https://dof.gob.mx/nota_detalle.php?codigo=5639466&fecha=27/12/2021

Diario Oficial de la Federacion – DOF: 12/24/2021 – Spanish Text Only

https://www.dof.gob.mx/nota_detalle.php?codigo=5639315&fecha=24/12/2021

Complemento Carta Porte – Spanish Text Only

<https://www.sat.gob.mx/consultas/68823/complemento-carta-porte->

Complemento Carta Porte – Spanish Text Only

http://omawww.sat.gob.mx/tramitesyservicios/Paginas/complemento_carta_porte.htm